

Def. Ex. 14



The Florida Bar

The Gateway Center
1000 Legion Place, Suite 1625
Orlando, Florida 32801-1050

John F. Harkness, Jr.
Executive Director

(407) 425-0473
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July 18, 2016

Mr. John Anthony Castro
2157 Cypress Villas Drive
Orlando, FL 32825

Re: Unlicensed Practice of Law Investigation of John Anthony Castro
Case No. 20163058(9A)

Dear Mr. Castro:

I am Bar Counsel with the Unlicensed Practice of Law Department of The Florida Bar in Orlando. My colleague in the Miami branch forwarded to me the unlicensed practice of law investigation of your conduct based on a complaint from Roy Berg.

You have been previously afforded the opportunity to provide a written response to the complaint. You have failed to do so. During a telephone conversation on March 3, 2016, you advised Miami Bar Counsel Jacquelyn Needelman that you are not a licensed attorney in any jurisdiction; however, you believe that you are authorized to practice before the Internal Revenue Service and can hold yourself out as an attorney since you graduated from law school.

As Ms. Needelman advised you, the Supreme Court of Florida has ruled that it is the unlicensed practice of law for a nonlawyer to hold out as being an attorney without being a member of The Florida Bar. Using J.D., or a title indicating that you are a lawyer to give the impression that you are a licensed attorney, is improper. *See, The Florida Bar v. Martin*, 432 So.2d 54 (Fla. 1983); *The Florida Bar v. Catarcio*, 709 So.2d 96 (Fla. 1998); *The Florida Bar v. Davide*, 702 So.2d 184 (Fla. 1997); *The Florida Bar v. Miravalle*, 761 So.2d 1049 (Fla. 2000); and *The Florida Bar v. Leslie*, 664 So.2d 961, 21 (Fla. 1995). Since you are a law school graduate, I would encourage you to read the case law and conduct further research about your business practices.

Being a law school graduate does not authorize you to hold yourself out as an attorney. Accordingly, you must cease and desist from identifying yourself on any advertisements such as your website, letterhead, business cards, etc. as an attorney with an office in Florida. You told Ms. Needelman that your tax business does not require you to be an attorney; therefore, there is no need for you to identify yourself as such.

Please forward a written response within ten (10) days of the receipt of this correspondence and the complaint. You should remove any reference to being an attorney from your advertisements such as letterheads, websites, business cards, etc. Please enclose copies of same.

I look forward to hearing from you within the allotted time as that will assist me with determining how to process this investigation.

I have enclosed copies of the relevant case law and the complaint for your reference.

Sincerely,

Ghunise L. Coaxum

Ghunise L. Coaxum
Bar Counsel
UPL Department, Orlando

GLC/ct
Enclosures

NOTICE TO RESPONDENT

Pursuant to Rule 10-8.1 of the Rules Governing the Investigation and Prosecution of the Unlicensed Practice of Law, any response by you in these proceedings shall become a part of the UPL record in this matter and, thereby, becomes accessible to the public upon closure of the case. Disclosure during the pendency of an investigation may be made in response to specific inquiry only as to the existence of a pending investigation and the status of the investigation.